

STATE TAX FORM 96-1
Rev. 7/2009

THE COMMONWEALTH OF MASSACHUSETTS

17	41
ASSESSORS' USE ONLY	
Application No.	
Date Received:	

SENIOR
APPLICATION FOR STATUTORY EXEMPTION
FISCAL YEAR 20 _____

General Laws Chapter 59, § 5

THIS APPLICATION IS NOT OPEN TO PUBLIC INSPECTION (See General Laws Chapter 59, § 60)

Return to: Board of Assessors

Must be filed with assessors on or before December 15 or 3 months after actual (**not** preliminary) tax bills are mailed for fiscal year if later.

Exception: Seniors must file by the **earlier** abatement application deadline if local option Clause 41C ½ accepted. See Assessors.

INSTRUCTIONS: Complete the following. Please print or type.**A. IDENTIFICATION.** Complete this section fully.

Name of Applicant _____	
Telephone Number _____	Marital Status _____
Legal Residence (Domicile) on July 1, _____	Mailing Address (if different) _____
No. _____ Street _____ City/Town _____ Zip Code _____	
Location of Property: _____	No. of Dwelling Units: 1 2 3 4 Other _____
Did you own the property on July 1, _____ ? Yes No	
If yes, were you: Sole Owner Co-owner with Spouse Only Co-owner with Others	
Was the property subject to a trust as of July 1, _____ ? Yes No	
If yes, please attach trust instrument including all schedules.	
Have you been granted any exemption in any other city or town (MA or other) for this year? Yes No	
If yes, name of city or town _____ Amount exempted \$ _____	

DISPOSITION OF APPLICATION (ASSESSORS' USE ONLY)

Ownership <input type="checkbox"/>	GRANTED <input type="checkbox"/>	Assessed Tax \$ _____
Occupancy <input type="checkbox"/>	DENIED <input type="checkbox"/>	Exempted Tax \$ _____
Status <input type="checkbox"/>	DEEMED DENIED <input type="checkbox"/>	Adjusted Tax \$ _____
Income <input type="checkbox"/>		
Assets <input type="checkbox"/>		Board of Assessors
Date Voted/Deemed Denied _____		
Certificate No. _____		
Date Cert. /Notice Sent _____		
Exemption: Clause _____	Date: _____	

FILING THIS FORM DOES NOT STAY THE COLLECTION OF YOUR TAXES

(OVER)

B. EXEMPTION STATUS. Complete the questions that follow.**SENIOR 70 OR OLDER (65 or older by local option – See Assessors)**

Date of Birth _____

If first year of application, attach copy of birth certificate.

Have you owned and occupied the property as your domicile for at least 11 years? Yes No

*(6 years if local option under Clause 41C ½ adopted – See Assessors)**If no, list the other properties you owned and/or occupied during the past 11 years (6 years if local option under 41C ½ adopted – See Assessors.)*

Address

Dates

Owned

Occupied

*Continue list on attachment in same format as necessary.***C. GROSS RECEIPTS FROM ALL SOURCES IN PRECEDING CALENDAR YEAR.** Complete this section. Copies of your federal and state income tax return, and other documentation, may be requested to verify your income.***MINIMUM SOCIAL SECURITY REDUCTION FY2015:****SINGLE = \$4,447.00, MARRIED = \$6,671.00**

Retirement Benefits (Social Security, Railroad, Federal, MA & Political Subdivisions)...

Other Pensions and Retirement Allowances.....

Wages, Salaries and other Compensation.....

Net Profits from Business, Profession or Property Rental.....

Interest and Dividends.....

Other Receipts (Capital Gains, Public Assistance, etc.).....

MINIMUM SOCIAL SECURITY REDUCTION =*TOTALS**

Applicant & Spouse

Co-owners(s) &
Spouse(s)**D. VALUE OF ALL PROPERTY OWNED ON JULY 1 THIS YEAR.** Complete this section. Documentation may be requested to verify your assets.**Real Estate**

Assessed Valuation

Amount Due on Mortgage

Value

Domicile _____

Other _____

Personal Estate

Bank Accounts: Name and Address of Bank

Stocks, Bonds, Securities, etc.: Description & Amount

Motor Vehicles & Trailers: Year, Make & Model

Other Non-exempt Personal Property: Kind & Description

TOTAL

E. SIGNATURE. Sign here to complete the application.

This application has been prepared or examined by me. Under the pains and penalties of perjury, I declare that to the best of my knowledge and belief, this return and all accompanying documents and statements are true, correct and complete.

Signature

Date

If signed by agent, attach copy of written authorization to sign on behalf of taxpayer.

TAXPAYER INFORMATION ABOUT PERSONAL EXEMPTIONS

PERSONAL EXEMPTIONS. You may be eligible to reduce all or a portion of the taxes assessed on your domicile if you meet the qualifications for one of the personal exemptions allowed under Massachusetts law. Qualifications vary, but generally relate to age, ownership, residency, disability, income or assets.

You may be eligible for an exemption if you fall into any of these categories:

- Blind
- Veteran with a service-connected disability
- Surviving spouse
- Minor child of deceased parent
- Senior citizen age 70 and older (65 and older by local option)

More detailed information about the qualifications for each exemption may be obtained from your board of assessors.

WHO MAY FILE AN APPLICATION. You may file an application if you meet all qualifications for a personal exemption as of July 1. You may also apply if you are the administrator or executor of a person who qualified for a personal exemption on July 1.

WHEN AND WHERE APPLICATION MUST BE FILED. Your application for any personal exemption, except local option Clause 41C ½ for seniors, must be filed with the assessors by December 15 or 3 months after the actual bills were mailed for the fiscal year, whichever is later. An application for Clause 41C ½ must be filed by the earlier abatement application deadline for the fiscal year, which is the same date that the first actual tax payment for the year is due. An application is filed when (1) received by the assessors on or before the filing deadline, or (2) mailed by United States mail, first class postage prepaid, to the proper address of the assessors, on or before the filing deadline, as shown by a postmark made by the United State Postal Service. THIS DEADLINE CANNOT BE EXTENDED OR WAIVED BY THE ASSESSORS FOR ANY REASON. IF YOUR APPLICATION IS NOT TIMELY FILED, YOU LOSE ALL RIGHTS TO AN EXEMPTION AND THE ASSESSORS CANNOT BY LAW GRANT YOU ONE.

PAYMENT OF TAX. Filing an application does not stay the collection of your taxes. In some cases, you must pay the tax when due to appeal the assessors' disposition of your application. Failure to pay the tax when due may also subject you to interest charges and collection action. To avoid any loss of rights or additional charges, you should pay the tax as assessed. If an exemption is granted and you have already paid the entire year's tax as exempted, you will receive a refund of any overpayment.

ASSESSORS DISPOSITION. Upon applying for an exemption, you may be required to provide the assessors with further information and supporting documentation to establish your eligibility. The assessors have 3 months from the date your application is filed to act on it unless you agree in writing before that period expires to extend it for a specific time. If the assessors do not act on your application within the original or extended period, it is deemed denied. You will be notified in writing whether an exemption has been granted or denied.

APPEAL. You may appeal the disposition of your application to the Appellate Tax Board or, if applicable, the County Commissioners. The appeal must be filed within 3 months of the date the assessors acted on your application, or the date your application was deemed denied, whichever is applicable. The disposition notice will provide you with further information about the appeal procedure and deadline.

ASSESSORS' USE ONLY

41C ONLY: IMPACT ON CPA SURCHARGE

	FY____ ASSESSED VALUE	FY____ TAXES	FY____ CPA SURCHARGE	FORMULA FOR FY____ CPA SURCHARGE
Assessed				See *
Exempted				FY____ Exempted Taxes x 1.5%
Adjusted				Difference
AMOUNT OF SURCHARGE TO BE EXEMPTED FY2015 =				

*(((FY____ Assessed Value – 100,000 CPA Residential Exemption) x FY____ Tax Rate/1,000) x 1.5%)